



4004

ANNUAL REPORT

OF

Name: FRONTIER COMMUNICATIONS OF WI INC

Principal Office: 26 W 12TH ST
P.O. BOX 209
CLINTONVILLE, WI 54929-0209

For the Year Ended: DECEMBER 31, 1998

TELECOMMUNICATIONS UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 267-9504

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Unless otherwise indicated, the information requested in this report should be taken from the accounts and other records in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin in docket 05-US-102. The definitions and instructions contained therein should also apply to the report wherever applicable. A query or response concerning information contained in this report regarding any practice or transaction should not be construed as indicating conformity to accounting or other pertinent regulations.
2. Please follow all instructions and answer each question fully and accurately. Provide additional information as necessary to avoid misunderstandings or misleading responses. Abbreviations listed on page 6 may be used, however please show the exact name of the respondent in full on the "Identification and Ownership" page.
3. Wherever information is requested in a "note", please show that information in the space provided, or make reference to the adjacent page or insert where the note may be found. Please also identify each note. Footnote capability is included in the annual report software program. Please use it where necessary to fully explain particulars in the annual report.
4. Numeric items are limited to digits (0-9). A minus sign "-" should be entered in the software program to indicate negative values. Do not use parentheses for numeric values. The program will convert the minus sign to parentheses when a hard copy of the annual report is printed. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
5. Please report all dollar amounts to the nearest whole dollar.
6. This annual report should be complete in all respects. Unless otherwise authorized, avoid references to returns of former years or to other reports.
7. Wherever schedules call for data from the previous year and such data were reported in the previous annual report, that previous year's data should be reported without modification. If modified, an appropriate footnote indicator and explanation should be included in the current year's annual report.
8. Where part or all of the report is prepared by other than utility personnel, a disclosure is required in the notes to the income statement or the balance sheet, which describes the nature and extent of work performed.
9. Please print a hard copy of the annual report on 20 pound or heavier paper, sign it and compare with the electronic copy before officially filing it with the Public Service Commission of Wisconsin.

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ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Access Line	Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency transmission, and/or time slot transmission. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice channel or a 64 kilobits per second digital channel.
Analog Signal	A signal that varies in a continuous manner such as voice or music. An analog signal must be contrasted with a digital signal which can assume only discrete values.
Cellular System	A high capacity land mobile radio system in which an assigned frequency spectrum is divided into discrete channels that are assigned to a cellular geographic serving area.
Central Office	A switching unit in a telephone system providing service to the general public, having the necessary equipment and operating arrangements for terminating and interconnecting lines and trunks.
Centrex	A service for customers with many stations that permits station-to-station dialing, one listed directory number for the customer, direct inward dialing to a particular station and station identification on outgoing calls. The switching functions are performed in a central office (stand alone, host or remote).
Channel	An electrical communications path between two or more points. A single pair of wires may provide more than one channel. A channel may also be provided by microwave.
Customer	A person who uses a telephone as a subscriber.
Digital Signal	A signal that has a limited number of discrete states. This may be contrasted with an analog signal that varies in a continuous manner and may have an infinite number of states.
Equal Access	The ability of the subscriber to use any long distance service by dialing the same number of digits.
Exchange	A defined area served by one or more central offices regardless of technical serving arrangements within which the company furnishes service at rates and rules prescribed for that area in the company's filed tariffs. The area is not necessarily marked by political boundaries or the location of host or remote switching units.
Extended Area Service (EAS)	The ability of a customer to call customers in other exchanges at no additional charge or at an additional charge per tariff.
Extended Community Calling (ECC)	The ability of a customer to call customers in other exchanges at rates usually above EAS rates but below toll rates for comparable distances. Rates generally include a duration element.
Feature Group A	Line-side originating and terminating LATA access for which an originating subscriber dials an assigned telephone number that connects to a specific interexchange carrier (IC). The IC returns a tone to signal the caller to input additional generated digits of the called number.

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Feature Group B	Trunk-side originating and terminating LATA access for which an originating subscriber dials a 950-WXXX number (where W=0, 1 and XXX is the carrier access code (CAC)), which is translated to a specific XXX carrier trunk group. Optional rotary dial service and ANI may be available.
Feature Group C	Trunk-side LATA access for AT&T-Communications generally on a direct basis between each end office (EO) and an AT&T-C switching system.
Feature Group D	Also referred to as equal access. It is trunk-side LATA access affording call supervision of an interexchange carrier, a uniform access code (10XXXXX), optional calling party identification, recording of access-charge billing details and presubscription to a customer specified interexchange carrier.
FX-IN	A nonswitched service where the customer of the company is connected to and receives switching service through central office equipment located in another exchange area.
FX-OUT	A switched service where facilities are provided from the central office out to the exchange boundary where it meets the line from a foreign exchange subscriber.
Host Switching System	A switching system that provides centralized control over most of the switching functions of one or more remote switching units. The host switching system usually provides trunk access to the operating company intraLATA networks.
Local Access Transport Area (LATA)	A geographic area within which an operating company may offer its telecommunications services.
Mobile Telephone	A service which provides radio telephone communication from a mobile vehicle to another vehicle or to a regular telephone.
Paging	A service which provides one-way signal or voice communication over a radio channel to a miniature receiver carried by the customer.
Pair	Two wires of a single circuit.
Pay Station	A telephone which normally requires all users to deposit one or more coins or use a credit card to complete a call.
Private Line Service	Channel or circuit rented for private use and not intended to be connected to the general distribution system.
Private Branch Exchange (PBX)	A manually, or operator controlled switching system, usually on the customer's premises, which serves that customer's telephones over a common group of lines from the central office.
Radio Common Carrier (RCC)	A company which furnishes public telecommunications service using one or more radio channels.
Remote Switching Unit (RSU)	An electronic switching system that is remote from its host or control office. All of the central control equipment for the RSU is located in the host switching system.

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Route Miles	<p>Total number of route miles (to the nearest mile) of operating plant facilities including drop wire in the exchange. One route mile may consist of:</p> <ol style="list-style-type: none">1. One mile of roadway with any combination of outside plant facilities on any number of rights-of-way.2. One mile of a cross country route with any combination of outside plant facilities.3. One mile of point-to-point microwave or radio link.4. One mile of plant on either side of a limited access highway or natural barrier, such as a navigable waterway.5. One mile of joint use line where the utility either owns the facility or leases space.
Stand Alone Switch	<p>A central office switch which has no remote switching units (RSUs) subtending it.</p>
Trunk	<p>A communications path connecting two switching systems in the establishment of an end-to-end connection.</p>
Wide Area Telephone Service (WATS)	<p>Customer leased access line or lines connected to the nationwide network over which an unlimited number of calls can be made for a fixed monthly charge.</p>
Wire Center	<p>The location of one or more local switching systems. A point at which customers' loops converge.</p>

ABBREVIATIONS USED IN ANNUAL REPORTS

Acct	.....	Account
Accum	.....	Accumulated
Acq	.....	Acquisition
Admin	.....	Administrative
Alloc	.....	Allocation
Amort	.....	Amortization
 CO	.....	Central Office
 Depr	.....	Depreciation
 Equip	.....	Equipment
Exp	.....	Expenses
EOY	.....	End of Year
 FOY	.....	First of Year
 Info	.....	Information
ITC	.....	Investment Tax Credit
 Misc	.....	Miscellaneous
 Nonoper	.....	Nonoperating
Nonreg	.....	Nonregulated
 Oper	.....	Operating
Opns	.....	Operations
Orig	.....	Originating
 Prop	.....	Property
 Receiv	.....	Receivable
Reg	.....	Regulated
Rev	.....	Revenues
 Svcs	.....	Services
 Telecom	.....	Telecommunications
Term	.....	Terminating
TPIS	.....	Telecommunications Plant in Service
TPUC	.....	Telecommunications Plant Under Construction
 Uncoll	.....	Uncollectible

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FRONTIER COMMUNICATIONS OF WI INC
Utility Location: 26 W 12TH ST
P.O. BOX 209
CLINTONVILLE, WI 54929-0209

Utility Web Site Address:

When was utility organized?: 04/09/1902

Report any change in name and the effective date:

Officer in charge of correspondence concerning this report

Name: MR TODD C.. SCHAFER
Title: PRESIDENT AND GENERAL MANAGER

Office Address: 26 WEST 12TH STREET
CLINTONVILLE,, WI 54929

Fax Number: (715) 823 - 5715
Telephone Number: (715) 823 - 1261
Email Address:

Individual or firm, if other than utility employee, preparing this report

Name:
Title:

Office Address:

Fax Number:
Telephone Number:
Email Address:

Person responsible for financial information contained in report

Name: MS VIRGINIA OHANLON
Title: ACCOUNTING SUPERVISOR

Office Address: 180 SOUTH CLINTON AVENUE
ROCHESTER, NY 14646

Fax Number: (716) 423 - 0654
Telephone Number: (716) 777 - 8170
Email Address:

Person responsible for statistical information contained in report

Name: MS VIRGINIA OHANLON
Title: ACCOUNTING SUPERVISOR

Office Address: 180 SOUTH CLINTON AVENUE
ROCHESTER, NY 14646

Fax Number: (716) 423 - 0654
Telephone Number: (716) 777 - 8170
Email Address:

IDENTIFICATION AND OWNERSHIP

List names, addresses, and number of shares held by persons owning 5 percent or more of outstanding voting securities. If any stock is held by a nominee, give known particulars as to the beneficial owner (See Wis. Stat. § 196.795(1)(c), for definition of beneficial owner).

Name: FRONTIER CORPORATION
Address: 180 SOUTH CLINTON AVENUE
ROCHESTER, NY 14646

Number of Shares Held: 1,135,305
Beneficial Owner: NONE

INCOME STATEMENT - TOTAL COMPANY

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues (5000-5300)	16,166,493	13,230,617	1
Operating Expenses			
Plant Specific Operations Expense (6110-6410)	1,367,995	1,035,107	2
Plant Nonspecific Operations Expense	2,547,066	2,035,632	3
Customer Operations Expense (6610-6620)	2,514,831	2,036,518	4
Corporate Operations Expense (6710-6790)	1,181,107	1,024,391	5
Other Operating Income and Expense (7100)	0	0	6
Operating Taxes (7200)	3,918,497	3,561,079	7
Total Operating Expenses	11,529,496	9,692,727	8
Net Operating Income	4,636,997	3,537,890	9
Other Income			
Nonoperating Income and Expense (7300)	277,464	217,529	10
Nonoperating Taxes (7400)	111,296	41,309	11
Interest and Related Items (7500)	160	149	12
Extraordinary Items (7600)	0	(114,453)	13
Nonregulated Net Income (7990)	162,428	257,711	14
Total Nonoperating Income	328,436	319,329	15
Net Income	4,965,433	3,857,219	16

NOTES TO INCOME STATEMENT OR BALANCE SHEET

In the space provided below, disclose all material information not included elsewhere in this report that is necessary to make the financial statements clear and understandable. Included should be:

-
1. A summary of significant accounting policies. (The summaries should disclose, but not be limited to, the utility's accounting policies with regard to pension cost, unbilled revenues, depreciation, and income taxes.)
 2. A summary of significant contingent assets and liabilities existing at year end, including a brief explanation of any action initiated by the Internal Revenue Service, Wisconsin Department of Revenue, or the utility involving a possible assessment or refund of taxes.
 3. The notes should include an explicit and precise explanation of any retained earnings restrictions and should state the amount of retained earnings affected by such restrictions.
-

BALANCE SHEET - ASSETS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT ASSETS			
CASH AND EQUIVALENTS			
Cash and Equivalents (1120)*			1
Cash (1130)	539,344	131,008	2
Special Cash Deposits (1140)			3
Working Cash Advances (1150)	900	900	4
Temporary Investments (1160)	2,906,831	2,425,016	5
TOTAL CASH AND EQUIVALENTS	3,447,075	2,556,924	
RECEIVABLES AND ALLOWANCES FOR DOUBTFUL ACCOUNTS			
Telecommunications Accounts Receivable (1180)*	699,859	549,830	6
Accounts Receivable Allowance-Telecom (1181)*	80,501	56,619	7
Net: Telecommunications Accounts Receivable	619,358	493,211	
Other Accounts Receivable (1190)*	1,675,338	1,180,690	8
Accounts Receivable Allowance--Other (1191)*			9
Net: Other Accounts Receivable	1,675,338	1,180,690	
Notes Receivable (1200)*	0	0	10
Notes Receivable Allowance (1201)*	0	0	11
Net: Notes Receivable	0	0	
Interest and Dividends Receivable (1210)*			12
TOTAL RECEIVABLES AND ALLOWANCES FOR DOUBTFUL	2,294,696	1,673,901	
SUPPLIES			
Inventories (1220)*	28,442	35,451	13
TOTAL SUPPLIES	28,442	35,451	
PREPAYMENTS			
Total Prepayments (1280)*			14
Prepaid Rents (1290)			15
Prepaid Taxes (1300)			16
Prepaid Insurance (1310)			17
Prepaid Directory Expenses (1320)			18
Other Prepayments (1330)	49,872	24,460	19
TOTAL PREPAYMENTS	49,872	24,460	
OTHER CURRENT ASSETS			
Other Current Assets (1350)*	32,698		20
TOTAL OTHER CURRENT ASSETS	32,698	0	
TOTAL CURRENT ASSETS	5,852,783	4,290,736	
NONCURRENT ASSETS			
INVESTMENTS			
Investment in Affiliated Companies (1401)*	0	0	21
Investments in Nonaffiliated Companies (1402)*	16,000	50	22
Nonregulated Investments (1406)*	54,697	34,657	23
Unamortized Debt Issuance Expense (1407)*			24
Sinking Funds (1408)*	0	0	25

BALANCE SHEET - ASSETS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
NONCURRENT ASSETS			
INVESTMENTS			
Other Noncurrent Assets (1410)*	167,000		26
TOTAL INVESTMENTS	237,697	34,707	
DEFERRED CHARGES			
Deferred Tax Regulatory Asset (1437)*	24,799	19,958	27
Deferred Maintenance and Retirements (1438)*	0	0	28
Deferred Charges (1439)*	62,768	278,712	29
TOTAL DEFERRED CHARGES	87,567	298,670	
TOTAL NONCURRENT ASSETS	325,264	333,377	
PLANT			
TELECOMMUNICATIONS PLANT IN SERVICE			
Telecommunications Plant in Service (2001)*	32,909,331	28,272,275	30
Less: Accumulated Depreciation (3100)*	16,919,159	13,425,659	31
Less: Accumulated Amortization--Capitalized Leases (3410)*			32
Less: Accumulated Amortization--Leasehold Improvements (3420)*			33
Less: Accumulated Amortization--Intangible (3500)*			34
NET TELECOMMUNICATIONS PLANT IN SERVICE	15,990,172	14,846,616	
PROPERTY HELD FOR FUTURE USE			
Prop. Held for Future Telecommun. Use (2002)*			35
Less: Accumulated Depreciation--Held for Future Telecommunications Use (3200)*			36
NET PROPERTY HELD FOR FUTURE USE	0	0	
NONOPERATING PLANT			
Nonoperating Plant (2006)*		11,140	37
Less: Accumulated Depreciation--Nonoperating (3300)*	2,019	1,961	38
NET NONOPERATING PLANT	(2,019)	9,179	
TPUC			
TPUC (2003)*	2,541,027	1,585,261	39
TOTAL TPUC	2,541,027	1,585,261	
TELECOMMUNICATIONS PLANT ADJUSTMENT			
Telecommunications Plant Adjustment (2005)*			40
Less: Accumulated Amortization--Other (3600)*	(36,287)		41
NET TELECOMMUNICATIONS PLANT ADJUSTMENT	36,287	0	
TOTAL PLANT	18,565,467	16,441,056	
TOTAL ASSETS AND OTHER DEBITS*	24,743,514	21,065,169	

BALANCE SHEET - LIABILITIES (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT LIABILITIES			
Accounts Payable (4010)*	1,310,496	1,225,801	1
Notes Payable (4020)*	0	0	2
Advance Billing and Payments (4030)*	499,001	475,243	3
Customer Deposits (4040)*	3,073	1,994	4
Current Maturities--Long-Term Debt (4050)*	0	0	5
Current Maturities--Capital Leases (4060)*			6
Income Taxes--Accrued (4070)*	144,015	(244,720)	7
Other Taxes--Accrued (4080)*	(174,843)	(237,527)	8
Net Current Deferred Operating Income Taxes (4100)*	0	0	9
Net Current Deferred Nonoperating Income Taxes (4110)*			10
Other Accrued Liabilities (4120)*	309,106	49,639	11
Other Current Liabilities (4130)*		803	12
TOTAL CURRENT LIABILITIES*	2,090,848	1,271,233	
LONG-TERM DEBT			
Funded Debt (4210)*	0	0	13
Premium on Long-Term Debt (4220)*		0	14
Discount on Long-Term Debt (4230)*			15
Reacquired Debt (4240)*	0	0	16
Obligations Under Capital Leases (4250)*			17
Advances from Affiliated Companies (4260)*	0	0	18
Other Long-Term Debt (4270)*	0	0	19
TOTAL LONG-TERM DEBT*	0	0	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Long-Term Liabilities (4310)*	1,091,395	1,151,872	20
Unamortized Operating ITC--Net (4320)*	177,493	159,769	21
Unamortized Nonoperating ITC--Net (4330)*			22
Net Noncurrent Deferred Operating Income Taxes (4340)*	2,450,212	2,315,498	23
Net Deferred Tax Liability Adjustments (4341)*	(92,878)	(87,832)	24
Net Noncurrent Deferred Nonoperating Income Taxes (4350)*			25
Other Deferred Credits (4360)*			26
Deferred Tax Regulatory Liability (4361)*	149,772	107,790	27
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS*	3,775,994	3,647,097	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)*	5,728,895	5,676,515	28
Additional Paid-in Capital (4520)*		191,729	29
Treasury Stock (4530)*	0	0	30
Other Capital (4540)*	434,585		31
Retained Earnings (4550)*	12,713,192	10,278,595	32
TOTAL STOCKHOLDERS' EQUITY*	18,876,672	16,146,839	
TOTAL LIABILITIES AND OTHER CREDITS*	24,743,514	21,065,169	

STATEMENT OF CASH FLOWS

Item (a)	Amount (b)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Income	4,965,433	1
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Depreciation and amortization	2,055,631	2
Interest during construction	(3,644)	3
Changes in assets and liabilities:		
Current assets (net)	(671,896)	4
Other noncurrent assets	44,103	5
Other current liabilities	819,615	6
Other liabilities and deferred credits	128,897	7
Other (specify):		
TOTAL ADJUSTMENTS	2,372,706	
NET CASH PROVIDED BY OPERATING ACTIVITIES (NET INCOME & ADJUST.)	7,338,139	
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital Expenditures:		
Changes in plant (net)	(4,176,398)	8
Investments in affiliated companies	0	9
Nonoperating Investments	(35,990)	10
Other (specify):		
NET CASH USING IN INVESTING ACTIVITIES	(4,212,388)	
CASH FLOWS FROM FINANCING ACTIVITIES		
Change in capital lease obligations (net)	0	11
Change in long-term debt (net)	0	12
Net changes in stockholder equity other than retained earnings	295,236	13
Change in short term borrowing (net)	0	14
Dividends paid	(3,587,557)	15
Miscellaneous debits/credits to retained earnings	1,056,751	16
Other (specify):		
Net Cash Provided by Financing Activities	(2,235,570)	
NET INCREASE IN CASH AND CASH EQUIVALENTS	890,181	
Cash and cash equivalents at beginning of year (Accts. 1130-1160 for Class A; 1120 for Class B)		
Cash and cash equivalents at end of year (Accts. 1130-1160 for Class A; 1120 for Class B)		

IMPORTANT CHANGES DURING THE YEAR

1. Give the name and address of all companies which during the year came under the direct control of the respondent otherwise than through title to securities, stating whether such control is sole or joint, how control was established, names of other parties to a joint agreement for control, the extent of control exercised by each party, and any other pertinent data requisite to a clear understanding of the arrangements relating to control (See Section 32.9000 of the Uniform System of Accounts). Where important details relating to control of a company have changed, give particulars. If during the year a company ceased to be controlled by the respondent, its name and a statement of fact will be sufficient.

2. Give the name and address of all companies which during the year came under the indirect control of the respondent through non-reporting intermediaries, stating whether such control is sole or joint, how control was established, names of other parties to a joint agreement for control, the extent of control exercised by each party, the name and address of the intermediary through which the indirect control exists, and any other pertinent data requisite to a clear understanding of the arrangements relating to control (See Section 32.9000 of the Uniform System of Accounts). Where important details relating to control of a company have changed, give particulars. If during the year a company ceased to be controlled by the respondent, its name and a statement of fact will be sufficient.

3. Important leaseholds acquired, given, assigned or surrendered, giving effective dates, lengths of terms, names of parties, rents, and other conditions.

4. List extension of system (other than additions supplementing existing facilities of the respondent) whether by purchase, construction, donation, or otherwise, such as a substantially complete telephone system, exchange or toll line. Give the location, new territory covered, and dates of beginning operation, and in case of purchase give also the name and address of the company from which purchased, date of acquisition, the consideration given, and reference to Commission authorization.

**Effective 1/1/98, Frontier Communications-Lakeshore, Inc. merged into
Frontier Communications of Wisconsin, Inc.**

5. Estimated increase or decrease in annual revenues due to important rate changes, giving bases of estimates.

6. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue.

7. Changes in articles of incorporation or amendments to charter.

8. Additional matters of fact (not elsewhere provided for) which respondent may desire to include in its report.

**On September 24th, 1998 the Public Service Commission approved an
Alternative Form of Regulation Plan for Frontier Communications of
Wisconsin, Inc.**

AFFILIATE ABBREVIATIONS

In column (b) provide the abbreviation for the name of the affiliate shown in column (a). Limit abbreviations to 10 characters or less. Use these abbreviations when completing the affiliated interest schedules. Insert "Other" in the Abbreviations column if the activity to be reported for a particular record in the Affiliated Interest Transactions or Affiliated Assets and Liabilities schedule represents an aggregation of activity not exceeding the dollar or percentage limits set forth in the header of that schedule.

Name of Affiliate (a)	Abbreviations (b)	
Frontier Corporation	FC	1
Frontier Communications Services, Inc.	FCS	2
Frontier Information Technologies	FIT	3
Frontier Communications of Iowa, Inc.	IA	4
Frontier Infoservices, Inc.	INFO	5
Frontier Communications of Minnesota, Inc.	MN	6
Frontier of New York	NY	7
Other	OTH	8
Frontier Telephone of Rochester	RTC	9
Schneider	S	10
Frontier Communications - St. Croix, Inc.	SC	11
Frontier Communications of Viroqua, Inc.	VIRQ	12
Visions	VIS	13

AFFILIATED INTEREST TRANSACTIONS

Provide a summary of transactions under established affiliated interest contracts and arrangements (see Wis. Stat. § 196.52, for "affiliated interest" definitions). Use the space below to report transactions with individual affiliates and multiple affiliated interest agreements or, at the utility's option, with individual affiliates and a single agreement. Activity associated with affiliated contracts or arrangements not in excess of \$25,000 or 5 percent of the equity of the utility, whichever is smaller, may be aggregated in a single record. For utilities whose intrastate gross operating revenues of the previous year exceeded \$100,000,000, individual contracts or arrangements not exceeding \$100,000 may be aggregated in a single record. Where an affiliate is both providing and receiving service use one record to show billings to and a second record for billings from. When billings to or from an affiliate are recorded on the books of the utility, the records underlying such billings shall be sufficient to show all the detail maintained to identify the associated accounts related to the billing and categorize billings according to the account categories shown below.

Particulars (a)	(b)	(c)	(d)	(e)	
Docket	6150-AT-000100	6150-AT-000100	6150-AT-000106	None	
Name of Affiliate	FC	FC	FIT	IA	1
Designate whether billed to or from:	FROM	TO	FROM	FROM	2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C	C	C	C	3
Revenues					4
Expenses:					
Plant Specific Operations Expense	19,089				5
Plant Nonspecific Operations Expense	10,213				6
Customer Operations Expense	95,667		825,871	6,675	7
Corporate Operations Expense	453,084				8
Total Operating Expenses	578,053	0	825,871	6,675	9
Other:					
Plant Accounts					10
Accumulated Depreciation					11
Accumulated Amortization					12
Clearing					13
All Other	3,489	209,123			14
Total	581,542	209,123	825,871	6,675	15
Percent of affiliate's business billed to all affiliated regulated utilities					16
If cost based, rate of return on equity or markup incorporated in billings	0.00		0.00	0.00	17
Footnotes					

AFFILIATED INTEREST TRANSACTIONS

Provide a summary of transactions under established affiliated interest contracts and arrangements (see Wis. Stat. § 196.52, for "affiliated interest" definitions). Use the space below to report transactions with individual affiliates and multiple affiliated interest agreements or, at the utility's option, with individual affiliates and a single agreement. Activity associated with affiliated contracts or arrangements not in excess of \$25,000 or 5 percent of the equity of the utility, whichever is smaller, may be aggregated in a single record. For utilities whose intrastate gross operating revenues of the previous year exceeded \$100,000,000, individual contracts or arrangements not exceeding \$100,000 may be aggregated in a single record. Where an affiliate is both providing and receiving service use one record to show billings to and a second record for billings from. When billings to or from an affiliate are recorded on the books of the utility, the records underlying such billings shall be sufficient to show all the detail maintained to identify the associated accounts related to the billing and categorize billings according to the account categories shown below.

Particulars (a)	(b)	(c)	(d)	(e)	
Docket	6150-AT-000106	6050-AT-000104	None	6150-AT-000100	
Name of Affiliate	INFO	MINN	MN	RTC	1
Designate whether billed to or from:	TO	FROM	FROM	FROM	2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C	C	C	C	3
Revenues	932,570				4
Expenses:					
Plant Specific Operations Expense				4,726	5
Plant Nonspecific Operations Expense				7,784	6
Customer Operations Expense	409,037	571,448	8,388	25,999	7
Corporate Operations Expense		94,409		51,621	8
Total Operating Expenses	409,037	665,857	8,388	90,130	9
Other:					
Plant Accounts					10
Accumulated Depreciation					11
Accumulated Amortization					12
Clearing					13
All Other				175,517	14
Total	1,341,607	665,857	8,388	265,647	15
Percent of affiliate's business billed to all affiliated regulated utilities					16
If cost based, rate of return on equity or markup incorporated in billings		0.00	0.00	0.00	17
Footnotes					

AFFILIATED ASSETS AND LIABILITIES

This schedule should be used to report affiliated activity concerning balances at the end of the year for the following accounts: 1120, Cash and Equivalents; 1160, Temporary Investments; 1180, Telecommunications Accounts Receivable; 1190, Other Accounts Receivable; 1210, Interest and Dividends Receivable; 1401, Investment in Affiliated Companies; 4010, Accounts Payable; and 4260, Advances from Affiliated Companies. Amounts at the end of the year for each affiliate should be identified by respective affiliate and account number. Report information below consecutively by respective account number; affiliated amounts of less than \$5,000 may be reported in aggregate as "other" for a particular account. Affiliated amounts recorded in accounts 1200, Notes Receivable, 1408, Sinking Funds, and 4020, Notes Payable, should not be reported in this schedule, but rather in the respective schedules contained elsewhere in this report.

Name of Affiliate (a)	Account Number (b)	Balance EOY (c)	
Frontier Corporation	1160	2,906,831	1
Frontier Corporation	1190	23,207	2
Frontier of New York	1190	7,181	3
Other	1190	4,576	4
Frontier Communications - St. Croix, Inc.	1190	9,184	5
Visions	1190	44,539	6
Frontier Corporation	4010	50,069	7
Frontier Communications Services, Inc.	4010	49,536	8
Frontier Information Technologies	4010	100,435	9
Frontier Communications of Minnesota, Inc.	4010	483,702	10
Frontier of New York	4010	24,245	11
Other	4010	1,083	12
Frontier Telephone of Rochester	4010	44,619	13
Schneider	4010	16,841	14
Frontier Communications of Viroqua, Inc.	4010	32,293	15
Visions	4010	55,366	16

ACCOUNTS RECEIVABLE NET WRITE OFFS - TELECOMMUNICATIONS

This schedule should be used to report accounts receivable net write off activity.

Particulars (a)	Amount (b)	
Collection of amounts previously written off		1
Uncollectibles written off during the year	19,851	2
Net write offs during the year	19,851	

NOTES RECEIVABLE (ACCT. 1200) AND ALLOWANCES (ACCT. 1201)

For affiliates, list by issue or note by affiliate. Other, list by issue or note by entity. Separately identify economic development loans and associated particulars.

Name of Maker and purpose (a)	Issue Date (b)	Maturity (c)	Interest Rate (d)	Amount EOY (e)	Allowance Acct. 1201 (f)
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NONE

Total				<u><u>0</u></u>	<u><u>0</u></u>	1
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INVESTMENTS IN NONAFFILIATED COMPANIES (ACCT. 1402)

Name (a)	Balance EOY (b)	
Investment in WITS	15,950	1
Other:		
Development Corporation of Shawano	50	2
Total Investments in Nonaffiliated Companies	16,000	

NONREGULATED INVESTMENTS (ACCT. 1406)

Report below the name and end-of-year balance of total net investment and inventory (accts. 1406.10, 1406.11 and 1406.12) for each nonregulated activity. Telephone utilities not subject to dual jurisdiction should report materials and supplies held for resale in account 1406.

Name (a)	Balance EOY (b)	
Total Net Investment and Inventory (Accts. 1406.10, 1406.11, and 1406.12):		
Non-regulated Plant in Service 2740	1,066,894	1
Non-regulated Plant Under Construction	36,172	2
Non-regulated Accumulation Depreciation	(1,055,205)	3
Non-regulated Inventory 1220.900&90.1	6,836	4

DEFERRED MAINTENANCE AND RETIREMENTS (ACCT. 1438)

List items individually by Commission approval noting the date of approval.

Description of Item (a)	Balance EOY (b)
NONE	
Total	0

1

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)	
GENERAL SUPPORT ASSETS				
Land	2111	128,108		1 A
Motor Vehicles	2112	788,467	177,563	2 A,B
Aircraft	2113	0		3
Special Purpose Vehicles	2114	0		4
Garage Work Equipment	2115	0		5
Other Work Equipment	2116	389,839	9,333	6 A,B
Buildings	2121	1,217,459		7 A
Furniture	2122	178,919		8 A
Office Equipment	2123	135,109	1,772	9 A
General Purpose Computers	2124	213,575	24,038	10 A,B
TOTAL--GENERAL SUPPORT ASSETS:		3,051,476	212,706	
CENTRAL OFFICE ASSETS				
Analog Electronic Switching	2211	0		11
Digital Electronic Switching	2212	8,185,046	715,499	12 A
Electro-Mechanical Switching	2215	0	0	13
Operator Systems	2220	0		14
Radio Systems	2231	70,939	0	15
Circuit Equipment	2232	2,628,256	270,715	16 A
TOTAL--CENTRAL OFFICE ASSETS:		10,884,241	986,214	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311	0		17
Customer Premises Wiring	2321	0		18
Large Private Branch Exchanges	2341	0		19
Public Telephone Terminal Equipment	2351	1		20
Other Terminal Equipment	2362	52,666	18,892	21
TOTAL--INFORMATION ORIG/TERM ASSETS:		52,667	18,892	
CABLE WIRE FACILITIES ASSETS				
Poles	2411	596,379	22,394	22 A
Aerial Cable	2421	3,174,136	76,877	23 A
Underground Cable	2422	341,710	20,755	24
Buried Cable	2423	9,740,264	1,111,662	25 A
Submarine Cable	2424	0	0	26
Deep Sea Cable	2425	0		27
Intrabuilding Network Cable	2426	0	0	28
Aerial Wire	2431	60,645	10,985	29
Conduit Systems	2441	370,757	3,818	30 A
TOTAL--CABLE WIRE FACILITIES ASSETS:		14,283,891	1,246,491	
AMORTIZABLE ASSETS				
Capital Leases	2681	0		31

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2111	46	31,141	159,203	1 A
2112	47,189	20,367	939,208	2 A,B
2113			0	3
2114			0	4
2115			0	5
2116	832	44,612	442,952	6 A,B
2121	7,067	157,953	1,368,345	7 A
2122		26,803	205,722	8 A
2123	0	9,685	146,566	9 A
2124	41,437	22,430	218,606	10 A,B
	96,571	312,991	3,480,602	
2211			0	11
2212	35,430	759,576	9,624,691	12 A
2215	0	0	0	13
2220			0	14
2231	0	0	70,939	15
2232	98,835	322,950	3,123,086	16 A
	134,265	1,082,526	12,818,716	
2311			0	17
2321			0	18
2341			0	19
2351			1	20
2362			71,558	21
	0	0	71,559	
2411	23,881	346	595,238	22 A
2421	308,286	20,149	2,962,876	23 A
2422	0	0	362,465	24
2423	46,844	1,379,820	12,184,902	25 A
2424	0	0	0	26
2425			0	27
2426	0	0	0	28
2431	13,621		58,009	29
2441		389	374,964	30 A
	392,632	1,400,704	16,538,454	
2681			0	31

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)
AMORTIZABLE ASSETS			
Leasehold Improvements	2682	0	32
Intangibles	2690	0	33
TOTAL--AMORTIZABLE ASSETS:		0	0
TOTAL TELECOM. PLANT IN SERVICE	2001	28,272,275	2,464,303
Less: Allocation to Nonregulated Activity - EOY	2001		34
NET REG. TOTAL TELE. PLANT IN SERV. - EOY	2001		

Explain all amounts shown in column (g).

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2682			0	32
2690			0	33
	0	0	0	
	623,468	2,796,221	32,909,331	
2001			0	34
			32,909,331	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)

Report telecommunications plant data for each subaccount where primary plant accounts have subclassifications. Amounts pertaining to subaccount 2212.4, Test Equipment, should be reported in account 2212.2, Digital Switching - Central Office; amounts for subaccounts 2231.3, Microwave, 2231.4, Cellular, 2231.5, Mobile Radio, and 2231.6, Paging, should be included in 2231.2, Other Radio Facilities; amounts pertaining to subaccounts 2232.4, Digital Data Services, 2232.5, Digital Circuit - Subscriber, 2232.6, Digital Circuit - Trunk - Toll, and 2232.7, Concentrators, should be reported in 2232.1, Digital Circuit Equipment. Any other separate accounting for telephone plant at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subaccount (b)	Balance FOY (c)	Additions (d)	
Office Support Equipment	2123.1	52,044	1,772	1 A
Company Communications Equipment	2123.2	83,065		2
Software	2212.1	304,031	656,686	3 A
Digital Switching - Central Office	2212.2	7,881,015	58,813	4 A
Digital Switching - Remote	2212.3	0		5
Step by Step Switching	2215.1	0		6
Crossbar Switching	2215.2	0		7
Satellite and Earth Station Facilities	2231.1	0		8
Other Radio Facilities	2231.2	70,939		9
Digital Circuit Equipment	2232.1	1,911,621	262,484	10 A
Analog Circuit Equipment	2232.2	0		11
Light Wave Circuit Equipment	2232.3	716,635	8,231	12
Aerial Cable - Nonmetallic	2421.1	71,025		13
Aerial Cable - Metallic	2421.2	3,103,111	76,877	14 A
Underground Cable - Nonmetallic	2422.1	26,726	20,755	15
Underground Cable - Metallic	2422.2	314,984		16
Buried Cable - Nonmetallic	2423.1	9,483,266	957,250	17 A
Buried Cable - Metallic	2423.2	256,998	154,412	18 A
Submarine Cable - Nonmetallic	2424.1	0		19
Submarine Cable - Metallic	2424.2	0		20
Intrabuilding Cable - Nonmetallic	2426.1	0		21
Intrabuilding Cable - Metallic	2426.2	0		22

Explain all amounts shown in column (g).

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)
(cont.)

Subaccount (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2123.1		9,685	63,501	1 A
2123.2			83,065	2
2212.1	35,430	53,173	978,460	3 A
2212.2		706,403	8,646,231	4 A
2212.3			0	5
2215.1			0	6
2215.2			0	7
2231.1			0	8
2231.2			70,939	9
2232.1	98,835	322,950	2,398,220	10 A
2232.2			0	11
2232.3			724,866	12
2421.1			71,025	13
2421.2	308,286	20,149	2,891,851	14 A
2422.1			47,481	15
2422.2			314,984	16
2423.1	41,858	97,184	10,495,842	17 A
2423.2	4,986	1,282,636	1,689,060	18 A
2424.1			0	19
2424.2			0	20
2426.1			0	21
2426.2			0	22

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
GENERAL SUPPORT ASSETS					
Motor Vehicles	2112	794,573	12.5	11,816	1 A,B
Aircraft	2113	0			2
Special Purpose Vehicles	2114	0			3
Garage Work Equipment	2115	0			4
Other Work Equipment	2116	296,776	6.4	25,185	5 A
Buildings	2121	795,729	2.5	33,781	6 A
Furniture	2122	133,638	6.4	8,799	7 A
Office Equipment	2123	131,836	14.3		8 A
General Purpose Computers	2124	162,616	12.5	26,854	9 A
Total-- GENERAL SUPPORT ASSETS		2,315,168		106,435	0
CENTRAL OFFICE ASSETS					
Analog Electronic Switching	2211	0			10
Digital Electronic Switching	2212	4,012,084	6.4	844,986	11 A
Electro-Mechanical Switching	2215	0			12
Operator Systems	2220	0			13
Radio Systems	2231	48,227	8.3999	5,959	14
Circuit Equipment	2232	1,736,397	9.0	348,627	15 A
Total-- CENTRAL OFFICE ASSETS		5,796,708		1,199,572	0
INFORMATION ORIG/TERM ASSETS					
Station Apparatus	2311	0			16
Customer Premises Wiring	2321	0			17
Large Private Branch Exchanges	2341	0			18
Public Telephone Terminal Equipment	2351	0			19
Other Terminal Equipment	2362	37,999	10.0	5,922	20
Total-- INFORMATION ORIG/TERM ASSETS		37,999		5,922	0
CABLE WIRE FACILITIES ASSETS					
Poles	2411	95,942	6.0	35,509	21 A,B
Aerial Cable	2421	1,429,808	4.3	132,248	22 A
Underground Cable	2422	116,947	3.8	13,511	23
Buried Cable	2423	3,480,027	4.0	539,770	24 A,B
Submarine Cable	2424	0			25
Deep Sea Cable	2425	0			26
Intrabuilding Network Cable	2426	0			27
Aerial Wire	2431	61,390	10.0	5,942	28

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
CABLE WIRE FACILITIES ASSETS					
Conduit Systems	2441	91,670	2.5	9,350	29B
Total-- CABLE WIRE FACILITIES ASSETS		5,275,784		736,330	0
Total Accumulated Depreciation	3100	13,425,659		2,048,259	0
Less: Allocation to Nonregulated Activity - Columns e, f and I	3100				30
Net Regulated Total Accum Depreciation - 3100					
Columns e, f and I					

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2112	47,189	200	14,257	37,663	810,920	1 A,B
2113					0	2
2114					0	3
2115					0	4
2116	832		491	15,426	337,046	5 A
2121	7,067		113,927	94,048	1,030,418	6 A
2122				20,146	162,583	7 A
2123	0			9,685	141,521	8 A
2124	41,437		570	12,444	161,047	9 A
	96,525	200	129,245	189,412	2,643,535	
2211					0	10
2212	35,430			571,421	5,393,061	11 A
2215	0				0	12
2220					0	13
2231	0				54,186	14
2232	98,835	416		160,915	2,146,688	15 A
	134,265	416	0	732,336	7,593,935	
2311					0	16
2321					0	17
2341					0	18
2351					0	19
2362		46			43,875	20
	0	46	0	0	43,875	
2411	23,881	29,458	2,238	346	80,696	21 A,B
2421	308,286	40,017	23,857	11,093	1,248,703	22 A
2422	0	568			129,890	23
2423	46,844	3,337	2,129	1,055,586	5,027,331	24 A,B
2424	0				0	25
2425					0	26
2426	0				0	27
2431	13,621	3,576	18		50,153	28

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2441				21	101,041	29 B
	392,632	76,956	28,242	1,067,046	6,637,814	
3100	623,422	77,618	157,487	1,988,794	16,919,159	
3100						30
3100						

ACCUMULATED DEPRECIATION CLASS A & B (SUB-CLASS ACCOUNTS)

Where subclassifications of primary plant accounts are used, report below the accumulated depreciation details for each subaccount. Amounts pertaining to subaccount 2212.4, Test Equipment, should be reported in account 2212.2, Digital Switching - Central Office; amounts for subaccounts 2231.3, Microwave, 2231.4, Cellular, 2231.5, Mobile Radio, and 2231.6, Paging, should be included in 2231.2, Other Radio Facilities; amounts pertaining to subaccounts 2232.4, Digital Data Services, 2232.5, Digital Circuit - Subscriber, 2232.6, Digital Circuit - Trunk - Toll, and 2232.7, Concentrators, should be reported in 2232.1, Digital Circuit Equipment. Any other separate accounting for telephone accumulated depreciation at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subacct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
Office Support Equipment	2123.1	48,771	10.0		1 A
Company Communications Equipment	2123.2	83,065	14.3		2 A
Software	2212.1	(137,192)	2.5	91,310	3 A
Digital Switching - Central Office	2212.2	4,149,276	8.5	753,676	4 A
Digital Switching - Remote	2212.3	0			5
Step by Step Switching	2215.1	0			6
Crossbar Switching	2215.2	0			7
Satellite and Earth Station Facilities	2231.1	0			8
Other Radio Facilities	2231.2	48,227	8.3999	5,959	9 B
Digital Circuit Equipment	2232.1	1,365,391	9.0	284,068	10 A
Analog Circuit Equipment	2232.2	0			11
Light Wave Circuit Equipment	2232.3	371,006	11.0	64,559	12
Aerial Cable - Nonmetallic	2421.1	15,190	4.6	3,267	13
Aerial Cable - Metallic	2421.2	1,414,618	4.3	128,981	14 A
Underground Cable - Nonmetallic	2422.1	5,105	3.4	909	15
Underground Cable - Metallic	2422.2	111,842	3.8	12,602	16
Buried Cable - Nonmetallic	2423.1	3,273,648	4.0	448,364	17 B
Buried Cable - Metallic	2423.2	206,379	4.0	91,406	18 A,B
Submarine Cable - Nonmetallic	2424.1	0			19
Submarine Cable - Metallic	2424.2	0			20
Intrabuilding Cable - Nonmetallic	2426.1	0			21
Intrabuilding Cable - Metallic	2426.2	0			22

ACCUMULATED DEPRECIATION CLASS A & B (SUB-CLASS ACCOUNTS) (cont.)

Subacct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2123.1				(20,539)	28,232	1 A
2123.2				30,224	113,289	2 A
2212.1	35,430			530,117	448,805	3 A
2212.2				41,304	4,944,256	4 A
2212.3					0	5
2215.1					0	6
2215.2					0	7
2231.1					0	8
2231.2					54,186	9 B
2232.1	98,835	416		160,915	1,711,123	10 A
2232.2					0	11
2232.3					435,565	12
2421.1		1,171			17,286	13
2421.2	308,286	38,846	23,857	11,093	1,231,417	14 A
2422.1					6,014	15
2422.2		568			123,876	16
2423.1	41,858	2,179	138	(90,410)	3,587,703	17 B
2423.2	4,986	1,158	1,991	1,145,996	1,439,628	18 A,B
2424.1					0	19
2424.2					0	20
2426.1					0	21
2426.2					0	22

NET DEFERRED OPERATING INCOME TAXES (ACCT. 1350, 1410, 1437, 4100, 4340, 4341 & 4361)

This schedule should be used to report the deferred operating income tax portion of the stated accounts. In addition, column (e) of this schedule should be used to report the flowback of property related excess deferred taxes (e.g., 46 percent versus 34 percent federal tax rates). Credit amounts should be shown in ().

Particulars (a)	Balance FOY (b)	
PROPERTY RELATED		
Other Current Assets (1350)	0	1
Other Noncurrent Assets (1410)	0	2
Deferred Tax Regulatory Asset (1437)	19,958	3 A
Net Current Deferred Operating Income Taxes (4100)	0	4
Net Noncurrent Deferred Operating Income Taxes (4340)	(2,315,498)	5 A,F
Net Deferred Tax Liability Adjustments (4341)	87,832	6 A
Deferred Tax Regulatory Liability (4361)	(107,790)	7 A
Net Property Related Deferred Operating Income Taxes	(2,315,498)	
Less: Allocation to Nonregulated Activity	0	8
Net Regulated Total Property Related Deferred Operating Income Taxes	(2,315,498)	
NONPROPERTY RELATED		
Other Current Assets (1350)	0	9
Other Noncurrent Assets (1410)	0	10
Deferred Tax Regulatory Asset (1437)	0	11
Net Current Deferred Operating Income Taxes (4100)	0	12
Net Noncurrent Deferred Operating Income Taxes (4340)	0	13
Net Deferred Tax Liability Adjustments (4341)	0	14
Deferred Tax Regulatory Liability (4361)	0	15
Total Nonproperty Related Deferred Operating Income Taxes	0	

NET DEFERRED OPERATING INCOME TAXES (ACCT. 1350, 1410, 1437, 4100, 4340, 4341 & 4361) (cont.)

Acct (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance EOY (g)	
7250				0	1
7250				0	2
			4,841	24,799	3 A
7250				0	4
7250	37,104		(171,818)	(2,450,212)	5 A,F
			5,046	92,878	6 A
	(32,095)		(9,887)	(149,772)	7 A
	5,009	0	(171,818)	(2,482,307)	
				0	8
	5,009	0	(171,818)	(2,482,307)	
7250				0	9
7250				0	10
				0	11
7250				0	12
7250				0	13
				0	14
				0	15
	0	0	0	0	

NOTES PAYABLE (ACCT. 4020)

For affiliate, list note by affiliate. For a particular affiliate, the identical affiliate name, as shown in the Affiliate Abbreviations schedule, should be reported in this schedule. For other, list by note by entity.

Name (a)	Issue Date (b)	Maturity (c)	Interest Rate (d)	Balance EOY (e)
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NONE

Total Notes Payable	<u><u>0</u></u>	1
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LONG-TERM DEBT

Report data requested and show total for each long-term debt account at end of year. Information concerning the following debt issues may be reported on individual lines in aggregate: REA/RTB 2%, REA/RTB 5%, & REA/RTB 7%. In addition, REA/RTB and FFB debt, respectively, within a range of 200 basis points may also be reported in aggregate on individual lines. If reported in aggregate, a range of dates may be reported in columns (b) and (c) as well as a range of interest rates in column (d) and a composite interest rate in column (e). If aggregation is not utilized, column (e) should contain the same interest rate as reported in column (d). For account 4050 report only the amount of debt anticipated to be repaid in one year or less.

Description of Debt (a)	Specific or Range of Stated Dates of Issue (b)	Specific or Range of Stated Dates of Maturity (c)	Specific or Range of Interest Rates (d)
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NONE

LONG-TERM DEBT (cont.)

Composite Interest Rate (e)	Held by Utility		Total Principal EOY (h)	Current Maturities Included in Acct. 4050 (i)	Total Amount Outstanding (j)
	Reacquired Debt Acct. 4240 (f)	Sinking Funds Acct. 1408 (g)			

0 1

CAPITAL STOCK ACCOUNTS AT END OF YEAR

In column (a) indicate the stated dividend rate applicable to each series of preferred stock.

Class and Series (a)	Shares Authorized by Charter (b)	Par Value per Share (c)	Call Price End of Year (d)
COMMON STOCK:			
Common	1,500,000	5.00	1
TOTAL COMMON STOCK	1,500,000		
TOTAL	<u>1,500,000</u>		

CAPITAL STOCK ACCOUNTS AT END OF YEAR (cont.)

	Acct. 4510 - Capital Stock		Acct. 4530 - Treasury Stock		
	Shares	Amount	Shares	Amount	
	(e)	(f)	(g)	(h)	
COMMON STOCK:					
Common	1,145,779	5,728,895			1
	1,145,779	5,728,895	0	0	
TOTAL	<u>1,145,779</u>	<u>5,728,895</u>	<u>0</u>	<u>0</u>	

RETAINED EARNINGS (ACCT. 4550)

Particulars (a)	This Year (b)	Last Year (c)	
Balance-First of Year	10,278,565	9,463,988	1
Changes:			
Balance Transferred from Income	4,965,433	3,857,219	2
Dividends Declared:			
Common	3,587,557	3,042,642	3
Preferred			4
Total Dividends Declared	3,587,557	3,042,642	
Miscellaneous Debits to Retained Earnings			5
Miscellaneous Credits to Retained Earnings	1,056,751		6
Balance--End of Year	<u>12,713,192</u>	<u>10,278,565</u>	

DISTRIBUTION OF TAXES

1. Report hereunder the summary accounts and functions charged with taxes accrued during the year.
2. Where allocation is necessary, explain the basis used.
3. Report in a footnote the amounts and kind of taxes cleared from prepaid taxes, if any.

Summary Account/ Function Charged (a)	Wisconsin License Fee (b)	Wisconsin Income Tax (c)	Federal Income Tax (d)	
Operating Taxes (Accts. 7210 - 7250)	968,155	589,443	2,338,904	1
Nonoperating Taxes (Accts. 7410 - 7450)		21,907	89,389	2
Extraordinary Items (Accts. 7630 & 7640)				3
Nonregulated Net Income (Acct. 7990)		21,435	87,461	4
Clearing Accounts				5
Construction				6
Payroll Taxes: FICA				7
Payroll Taxes: State Unemployment				8
Payroll Taxes: Federal Unemployment				9
Other (specify):				
TOTAL	<u>968,155</u>	<u>632,785</u>	<u>2,515,754</u>	

DISTRIBUTION OF TAXES (cont.)

PSC Remainder Assessment (e)	Local Property Tax (f)	State & Local Taxes Other than Wisconsin (g)	Other Taxes (h)	Payroll Taxes (i)	Total (j)	
17,893			4,102		3,918,497	1
					111,296	2
					0	3
					108,896	4
					0	5
				(153,511)	(153,511)	6
				145,067	145,067	7
				5,289	5,289	8
				3,155	3,155	9
17,893	0	0	4,102	0	4,138,689	

REVENUES - CLASS A & B (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
LOCAL NETWORK SERVICES REVENUES			
Basic Local Service Revenue (5000)*			1
Basic Area Revenue (5001)	3,983,658	3,339,198	2
Optional Extended Area Revenue (5002)		0	3
Cellular Mobile Revenue (5003)		0	4
Other Mobile Services Revenue (5004)		267	5
Public Telephone Revenue (5010)		14,444	6 C
Local Private Line Revenue (5040)	42,997	40,186	7
Customer Premises Revenue (5050)		0	8
Other Local Exchange Revenue (5060)	1,128,694	1,014,029	9
Other Local Exchange Revenue Settlements (5069)		0	10
TOTAL BASIC LOCAL SERVICE REVENUE (5000)	5,155,349	4,408,124	
NETWORK INTERSTATE ACCESS SERVICES REV.			
End User Revenue (5081)*	1,472,710	1,024,571	11 D
Switched Access Revenue (5082)*	2,809,101	1,995,231	12 D
Special Access Revenue (5083)*	595,959	450,301	13 D
TOTAL INTERSTATE ACCESS REVENUES (5080)	4,877,770	3,470,103	
NETWORK INTRASTATE ACCESS SERVICES REV.			
End User Revenue (5084.1)*		3,808,901	14 D
Switched Access Revenue (5084.2)*	4,433,701	23,191	15 D
Special Access Revenue (5084.3)*	6,619		16 D
TOTAL INTRASTATE ACCESS REVENUES (5084)	4,440,320	3,832,092	
LONG DISTANCE NETWORK SERVICES MESSAGE REV.			
Long Distance Message Revenue (5100)*		0	17
Long Distance Inward-Only Revenue (5111)			18
Long Distance Outward-Only Revenue (5112)			19
Unidirectional Long Distance Revenue (5110)	0	0	
Long Distance Private Network Revenues			
Subvoice Grade Revenue (5121)			20
Voice Grade Revenue (5122)			21
Audio Program Grade Revenue (5123)			22
Video Program Grade Revenue (5124)			23
Digital Transmission Revenue (5125)			24
Switching Revenue (5126)			25
Other Revenue (5128)			26
Other Revenue Settlements (5129)			27
Total Long Distance Private Network Revenue	0	0	
Other Long Distance Revenue (5160)			28
Other Long Distance Revenue Settlements (5169)			29
TOTAL LONG DISTANCE NET. SERVICES MESSAGE REV.	0	0	

REVENUES - CLASS A & B (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
MISCELLANEOUS REVENUES			
Directory Revenue (5230)*	1,007,490	918,011	30
Rent Revenue (5240)*	27,235	19,902	31 D
Corporate Operations Revenue (5250)*			32
Miscellaneous:			
Miscellaneous Revenue (5260)*			33
Special Billing Arrangements Revenue (5261)			34
Customer Operations Revenue (5262)	17,128	17,060	35
Plant Operations Revenue (5263)			36
Other Incidental Regulated Revenue (5264)	13,097	30,134	37 D
Other Revenue Settlements (5269)	3,467		38
Total Miscellaneous Revenue (5260)	33,692	47,194	
Interstate Billing and Collection Revenue*	179,141	164,625	39
Intrastate Billing and Collection Revenue*	490,523	448,439	40
Total Carrier Billing and Collection Revenue (5270)*	669,664	613,064	
Nonregulated Operating Revenue (5280)**			41
TOTAL MISCELLANEOUS REVENUES	1,738,081	1,598,171	
GROSS OPERATING REVENUES	16,211,520	13,308,490	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*			42
Uncollectible Revenue--Telecommunications (5301)	47,010	77,979	43 D
Uncollectible Revenue--Other (5302)	(1,983)	(106)	44
TOTAL UNCOLLECTIBLE REVENUE (5300)	45,027	77,873	
TOTAL OPERATING REVENUES	16,166,493	13,230,617	

** Account 5280 is to be used only by those companies subject to dual jurisdiction.

EXPENSE MATRIX - CLASS A & B

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries / Wages (d)	
PLANT SPECIFIC OPERATIONS EXPENSE				
Total Network Support Expense (6110)	5,109	4,677	(3,368)	1
Less: Nonregulated	0	0		2
Net Regulated	5,109	4,677	(3,368)	3
Total General Support Expense (6120)	161,387	206,723	24,025	4
Less: Nonregulated	0	0		5 D
Net Regulated	161,387	206,723	24,025	6
Total Central Office Switching Expense (6210)	193,784	270,697	105,548	7
Less: Nonregulated	0	0		8 D
Net Regulated	193,784	270,697	105,548	9
Total Operator Systems Expense (6220)	0	0		10
Less: Nonregulated	0	0		11
Net Regulated	0	0	0	12
Total Central Office Transmission Expenses (6230)	69,160	101,247	41,245	13
Less: Nonregulated	0	0		14 D
Net Regulated	69,160	101,247	41,245	15
Total Information Orig. / Term. Expense (6310)	3,855	453	82	16
Less: Nonregulated	0	0		17
Net Regulated	3,855	453	82	18
Total Cable and Wire Fac. Expense (6410)	601,812	784,198	392,144	19
Less: Nonregulated	0	0		20 D
Net Regulated	601,812	784,198	392,144	21
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	1,035,107	1,367,995	559,676	
Less: Nonregulated	0	0	0	
Net Regulated	1,035,107	1,367,995	559,676	
PLANT NONSPECIFIC OPERATIONS EXPENSE				
Total Other Property, Plant and Equip. Exp. (6510)	0	3,676	1,030	22
Less: Nonregulated	0	0		23
Net Regulated	0	3,676	1,030	24
Total Network Operations Expense (6530)	361,572	412,322	262,391	25
Less: Nonregulated	0	0		26 D
Net Regulated	361,572	412,322	262,391	27
Access Expense (6540)	3,894	75,437		28
Less: Nonregulated	0	0		29 D
Net Regulated	3,894	75,437	0	30
Total Depreciation and Amortization Expense (6560)	1,670,166	2,055,631		31
Less: Nonregulated	0	0		32 D
Net Regulated	1,670,166	2,055,631		33
TOTAL PLANT NONSPECIFIC OPERATIONS EXP.	2,035,632	2,547,066	263,421	
Less: Nonregulated	0	0	0	
Net Regulated	2,035,632	2,547,066	263,421	

EXPENSE MATRIX - CLASS A & B (cont.)

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6110			8,045		1
	0	0	8,045	0	2
					3
6120	2,153		180,545		4
	2,153	0	180,545	0	5 D
					6
6210	11,463		153,686		7
	11,463	0	153,686	0	8 D
					9
6220					10
	0	0	0	0	11
					12
6230	4,217		55,785		13
	4,217	0	55,785	0	14 D
					15
6310	11		360		16
	11	0	360	0	17
					18
6410	41,932	89,788	260,334		19
	41,932	89,788	260,334	0	20 D
	59,776	89,788	658,755	0	21
	0	0	0	0	
	59,776	89,788	658,755	0	
6510	0	0	2,646	0	22
					23
	0		2,646	0	24
6530	12,821		137,110		25
	12,821	0	137,110	0	26 D
					27
6540			75,437		28
	0	0	75,437	0	29 D
					30
6560			2,055,631		31
					32 D
			2,055,631		33
	12,821	0	2,270,824	0	
	0	0	0	0	
	12,821	0	2,270,824	0	

EXPENSE MATRIX - CLASS A & B

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries / Wages (d)	
CUSTOMER OPERATIONS EXPENSE				
Total Marketing (6610)	207,712	193,229	35,264	34
Less: Nonregulated	0	0		35
Net Regulated	207,712	193,229	35,264	36
Total Services (6620)	1,828,806	2,321,602	160,609	37
Less: Nonregulated	0	0		38 D
Net Regulated	1,828,806	2,321,602	160,609	39
TOTAL CUSTOMER OPERATIONS EXPENSE	2,036,518	2,514,831	195,873	
Less: Nonregulated	0	0	0	
Net Regulated	2,036,518	2,514,831	195,873	
CORPORATE OPERATIONS EXPENSE				
Total Exec. and Planning (6710)	284,082	342,360	94,209	40
Less: Nonregulated	0	0		41
Net Regulated	284,082	342,360	94,209	42
Total General and Administrative (6720)	740,309	838,747	90,781	43
Less: Nonregulated	0	0		44
Net Regulated	740,309	838,747	90,781	45
Provision for Uncollectible Notes Receiv. (6790)	0	0		46
Less: Nonregulated	0	0		47
Net Regulated	0	0		48
TOTAL CORPORATE OPERATIONS EXPENSE	1,024,391	1,181,107	184,990	
Less: Nonregulated	0	0	0	
Net Regulated	1,024,391	1,181,107	184,990	
TOTAL EXPENSES	6,131,648	7,610,999	1,203,960	
Less: Nonregulated	0	0	0	
Net Regulated	6,131,648	7,610,999	1,203,960	

EXPENSE MATRIX - CLASS A & B (cont.)

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6610	497		157,468		34
					35
	497	0	157,468	0	36
6620	637		2,160,356		37
					38 D
	637		2,160,356	0	39
	1,134	0	2,317,824	0	
	0	0	0	0	
	1,134	0	2,317,824	0	
6710	(519)		248,670		40
					41
	(519)		248,670	0	42
6720	4,613		743,353		43
					44
	4,613		743,353	0	45
6790					46
					47
			0		48
	4,094	0	992,023	0	
	0	0	0	0	
	4,094	0	992,023	0	
	77,825	89,788	6,239,426	0	
	0	0	0	0	
	77,825	89,788	6,239,426	0	

EXPENSE MATRIX - CLASS A & B (DETAIL)

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries/ Wages (d)	
Property Held for Future Tele. Use Exp. (6511)	0	3,676	1,030	1
Provisioning Expense (6512)	0	0		2
Total: Reported in Account 6510	0	3,676	1,030	
Depreciat. Exp.--Tele. Plant in Service (6561)	1,666,149	2,047,011		3
Depreciat. Exp.--Prop. Held for Future Tele. Use (6562)	0	0		4
Amortization Expense--Tangible (6563)	3,499	3,429		5
Amortization Expense--Intangible (6564)	518	(8)		6
Amortization Expense--Other (6565)	0	5,199		7
Total: Reported in Account 6560	1,670,166	2,055,631		

EXPENSE MATRIX - CLASS A & B (DETAIL) (cont.)

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6511			2,646		1
6512					2
	0		2,646	0	
6561			2,047,011		3
6562					4
6563			3,429		5
6564			(8)		6
6565			5,199		7
			2,055,631		

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to Department of Justice and telephone relay assessments.

Description (a)	This Year (b)	
Gross Operating Revenues	16,211,520	1
Plus: Collection of amounts previously written off	0	2
Less: Uncollectibles written off during the year	19,851	3
Plus: Total Other Operating Income and (Expense) (7100)	0	4
Less: Nonregulated Operating Revenue (included Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Net Write Off Amount (included on lines 2 and 3)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify):		8
Assessable Revenues for Remainder, Department of Justice, and Telephone Relay Assessment Purposes		<u>16,191,669</u>

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	5,155,349	1
Plus: Total Intrastate Access Revenues (5084)	4,440,320	2
Plus: Total Long Distance Network Services Revenue	0	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus (or Less) Other (please specify):		5
Assessable Revenues for Universal Service Fund Assessment Purposes		<u>9,595,669</u>

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to the telephone relay assessment.

Description (a)	This Year (b)	
Gross Operating Revenues	16,211,520	1
Plus: Collection of amounts previously written off	0	2
Less: Uncollectibles written off during the year	19,851	3
Plus: Total Other Operating Income and (Expense) (7100)	0	4
Less: Nonregulated Operating Revenue (included Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Net Write Off Amount (included on lines 2 and 3)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify):		8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	<u>16,191,669</u>	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	5,155,349	1
Plus: Total Intrastate Access Revenues (5084)	4,440,320	2
Plus: Total Long Distance Network Services Revenue	0	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus (or Less) Other (please specify):		5
Assessable Revenues for Universal Service Fund Assessment Purposes	<u>9,595,669</u>	

OTHER INCOME ACCOUNTS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
OTHER OPERATING INCOME AND EXPENSE			
Income from Custom Work (7110)*			1
Return from Nonregulated Use of Regulated Facilities (7130)*			2
Gains and (Losses) from Foreign Exchange (7140)			3
Gains or (Losses) from the Disposition of Land and Artworks (7150)			4
Other Operating Gains and (Losses) (7160)*			5
TOTAL OTHER OPERATING INCOME AND (EXPENSE) (7100)*	0	0	
OPERATING TAXES			
Operating Investment Tax Credits--Net (7210)*	(33,700)	(29,302)	6
Operating Federal Income Taxes (7220)*	2,382,296	1,881,705	7
Operating State and Local Income Taxes (7230)*	596,301	389,011	8
Operating Other Taxes (7240)*	990,150	778,801	9
Provision for Deferred Operating Income Taxes--Net (7250)*	(16,550)	540,864	10
TOTAL OPERATING TAXES (7200)*	3,918,497	3,561,079	
NONOPERATING INCOME AND EXPENSE			
Dividend Income (7310)*			11
Interest Income (7320)*	299,719	213,138	12
Income from Sinking and Other Funds (7330)*		0	13
Allowance for Funds Used During Construction (7340)*	3,644	19,466	14
Gains or (Losses) from the Disposition of Certain Property (7350)*		0	15
Other Nonoperating Income (7360)*	4,667	0	16
Special Charges (7370)*	30,566	15,075	17
TOTAL NONOPERATING INCOME AND EXPENSE (7300)*	277,464	217,529	
NONOPERATING TAXES			
Nonoperating Investment Tax Credits--Net (7410)*		0	18
Nonoperating Federal Income Taxes (7420)*	89,389	33,178	19
Nonoperating State and Local Income Taxes (7430)*	21,907	8,131	20
Nonoperating Other Taxes (7440)*			21
Provision for Deferred Nonoperating Income Taxes-Net (7450)*			22
TOTAL NONOPERATING TAXES (7400)*	111,296	41,309	
INTEREST AND RELATED ITEMS			
Interest on Funded Debt (7510)*			23
Interest Expense--Capital Leases (7520)*			24
Amortization of Debt Issuance Expense (7530)*			25
Other Interest Deductions (7540)*	160	149	26
TOTAL INTEREST AND RELATED ITEMS (7500)*	160	149	
EXTRAORDINARY ITEMS			
Extraordinary Items (7600)*			27
Extraordinary Income Credits (7610)			28
Extraordinary Income Charges (7620)	0	114,453	29
Current Income Tax Effect of Extraordinary Items--Net (7630)		0	30
Provision for Deferred Income Tax Effect of Extraordinary Items--Net (7640)		0	31
TOTAL EXTRAORDINARY ITEMS (7600)*	0	(114,453)	
NONREGULATED NET INCOME			
Nonregulated Net Income (7990)*	162,428	257,711	32

NONREGULATED NET INCOME (ACCT. 7990)

Particulars (a)	Amount (b)	
Revenues (Acct. 7990.1)		
Gross Sales	1,933,176	1
Less: Cost of Goods Sold	0	2
Net Sales	1,933,176	3
Expenses (Acct. 7990.2)	1,770,748	4
Nonregulated Net Income	<u>162,428</u>	5

List the type of nonregulated activities that company is involved in:

CONF

If the revenues from an individual nonregulated activity represent in excess of 5% of the total operating revenues for the company, please provide the amounts, as requested above, for that individual activity:

DISTRIBUTION OF SALARIES AND WAGES

Description (a)	Amount (b)	
Regulated Expense	1,203,960	1
Nonregulated Expense	420,102	2
Plant Accounts	124,733	3
Accumulated Depreciation Accounts	34,195	4
All Other Accounts	121,404	5
Total Salaries and Wages	<u>1,904,394</u>	6

EMPLOYEE DATA

Compensation includes wages, commissions, bonuses and any other cash allowances paid to employees.

Employee Category (a)	Number of Equivalent Full-Time Employees		Total Compensation (d)	
	FOY (b)	EOY (c)		
Officers	1.00	1.00	162,785	1
Supervision and Other Management	10.00	8.00	363,596	2
Other Employees	42.00	40.00	1,378,013	3
Total	<u>53.00</u>	<u>49.00</u>	<u>1,904,394</u>	

EMPLOYEE DATA

Compensation includes wages, commissions, bonuses and any other cash allowances paid to employees.

Employee Category (a)	Number of Equivalent Full-Time Employees		Total Compensation (d)	
	FOY (b)	EOY (c)		
Officers	1.00	1.00	162,785	1
Supervision and Other Management	10.00	8.00	363,596	2
Other Employees	42.00	40.00	1,378,013	3
Total	53.00	49.00	1,904,394	

TELEPHONE CALLS AND MINUTES OF USE PER MONTH

Enter average number, in thousands, of calls and minutes of use per month. The averages may be based on actual counts taken periodically during the year. Please provide level of detail available.

Item (a)	Telephone Calls (000's) (b)	Minutes of Use (000's) (c)	
LOCAL			
Intra-Exchange	1,792	5,788	1
Extended Area Service	769	3,753	2
Extended Community Calling	190	744	3
Other Local-Undefined	112	153	4
Total Local	2,863	10,438	
TOLL			
Operator Handled: State--intraLATA	4	14	5
Operator Handled: State--interLATA	3	10	6
Operator Handled: Interstate	5	20	7
Customer Dialed: State--intraLATA	485	1,727	8
Customer Dialed: State--interLATA	349	1,092	9
Customer Dialed: Interstate	416	1,763	10
WATS	1	2	11
Other Toll-Undefined	0	0	12
Total Toll	1,263	4,628	
Total Local & Toll	4,126	15,066	

ACCESS USAGE

Enter number, in thousands, of Billed Minutes.

Description (a)	Billed Minutes (000's)				
	Interstate InterLATA (b)	Intrastate InterLATA (c)	Intrastate IntraLATA (d)	Interstate IntraLATA (e)	
Feature Group A -- Orig.	0		0		1
Feature Group A -- Term.	0		0		2
Feature Group B -- Orig.	0		0		3
Feature Group B -- Term.	1		1		4
Feature Group C -- Orig.	0		14,067		5
Feature Group C -- Term.	0		12,265		6
Feature Group D -- Orig.	21,400	13,238	6,848		7
Feature Group D -- Term.	22,806	14,318			8

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - aerial	443	1
Sheath miles of plant - buried	1,941	2
Sheath miles of plant - fiber optics	122	3
Strand miles of plant - fiber optics	1,152	4
Route miles of plant - microwave	0	5

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	36	61	1
56 kbps	49	21	2
64 kbps (DS0)	19	2	3
1.54 Mbps (DS-1)	32	21	4
45 Mbps (DS-3)	4	0	5
SONET OC-1			6
SONET OC-3			7
SONET OC-12			8
SONET OC-48			9
SONET OC-192			10

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - aerial	443	1
Sheath miles of plant - buried	1,941	2
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Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
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56 kbps	49	21	2
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45 Mbps (DS-3)	4	0	5
SONET OC-1			6
SONET OC-3			7
SONET OC-12			8
SONET OC-48			9
SONET OC-192			10

SERVICE DATA

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	FOY (b)	EOY (c)	
Business			
1 Party	2,036	2,360	3
2 Party	3	0	4
4 Party	3	0	5
PBX Trunks/System Trunks	209	223	6
Centrex Trunks	0	0	7
Centrex Lines	3,888	4,073	8
Key System Trunks	736	827	9
Mobile (Utility Provided Service)	1	0	10
Paging (Utility Provided Service)	157	160	11
FX-Out (Switched)	0	0	12
Pay Telephone	118	122	13
Coin-Operated Pay Telephone	36	39	14
Independent Pay Telephone Provider	43	83	15
Pay Stations - Public		0	16
- Semi-Public		0	17
- Cust. Owned		0	18
Other			19
Total Business Lines	7,230	7,887	20
Residential (Incl. Emp. Concess.)			
1 Party	16,081	18,778	22
2 Party	5	0	23
4 Party	150	5	24
FX-Out (Switched)			25
Other			26
Total Residential Lines	16,236	18,783	27
Total Bus & Res Lines	23,466	26,670	28
Company Used Lines	428	441	29
Total Lines Used	23,894	27,111	30

SERVICE DATA (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	FOY (b)	EOY (c)	
Miscellaneous			
WATS Lines - OutWATS	3	3	3
WATS Lines - 800 Service			4
FX-In-intraLATA			5
Special Access-intraLATA			6
(expressed in equiv. access lines)	506	588	7
Special Access-interLATA			8
(expressed in equiv. access lines)	477	3,560	9
Feature Group A Lines			10
Feature Group B Trunks		68	11
Feature Group C Trunks		1,900	12
Feature Group D Trunks		1,568	13
TSPS - Trunks		127	14
EAS - Trunks		336	15
Cellular Trunks (Pub. Sw. Net.)			16
Video Distance Learning			17
- discounted (special tariff)			18
Customers			
Business - 2 Party Customers	2	2	20
Business - 4 Party Customers	2	2	21
Residential - 2 Party Customers	5	5	22
Residential - 4 Party Customers	130	130	23
Other			
Total Central Office, Info. Orig./Term., & Cable			25
Wire Fac. Assets (based on physical location of plant)	25,220,799	29,428,729	26
Total Company Square Miles	2,127	2,199	27
Total Company Route Miles	2,544	2,747	28
Footnotes			29
			30

SERVICE DATA - END OF YEAR

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	0370	0660	0990	1150	1
Business					2
1 Party	79	40	137	470	3
2 Party	0	0		0	4
4 Party	0	0		0	5
PBX Trunks/System Trunks	0	0	1	29	6
Centrex Trunks	---CONF---	---CONF---	---CONF---	---CONF---	7
Centrex Lines	64	275		716	8
Key System Trunks	11	2	30	217	9
Mobile (utility provided service)	0	0		0	10
Paging (utility provided service)	0	1		49	11
FX-Out (Switched)	0				12
Pay Telephone	5	3	5	26	13
Coin-Operated Pay Telephone	0	2	1	11	14
Independent Pay Telephone Provider	4	3	4	9	15
Pay Stations - Public	0	0	0	0	16
- Semi-Public	0	0	0	0	17
- Cust. Owned	0	0	0	0	18
Other					19
Total Business Lines	163	326	178	1,527	20
Residential (Incl. Emp. Concess.)					21
1 Party	938	507	2,027	3,665	22
2 Party	0	0		0	23
4 Party	0	5		0	24
FX-Out (Switched)					25
Other					26
Total Residential Lines	938	512	2,027	3,665	27
Total Bus & Res Lines	1,101	838	2,205	5,192	28
Company Used Lines	10	12	20	175	29
Total Lines Used	1,111	850	2,225	5,367	30

SERVICE DATA - END OF YEAR

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	2200	2690	3180	3700	1
Business					2
1 Party	116	183	193	45	3
2 Party	0	0	0	0	4
4 Party	0	0	0	0	5
PBX Trunks/System Trunks	0	39	0	7	6
Centrex Trunks	---CONF---	---CONF---	---CONF---	---CONF---	7
Centrex Lines	114	776	173	43	8
Key System Trunks	16	15	61	8	9
Mobile (utility provided service)	0	0	0	0	10
Paging (utility provided service)	13	32	15	5	11
FX-Out (Switched)					12
Pay Telephone	10	14	9	3	13
Coin-Operated Pay Telephone	4	1	3	0	14
Independent Pay Telephone Provider	2	5	3	0	15
Pay Stations - Public	0	0	0	0	16
- Semi-Public	0	0	0		17
- Cust. Owned	0	0	0		18
Other					19
Total Business Lines	275	1,065	457	111	20
Residential (Incl. Emp. Concess.)					21
1 Party	1,000	1,564	1,663	111	22
2 Party	0	0	0	0	23
4 Party	0	0	0	0	24
FX-Out (Switched)					25
Other					26
Total Residential Lines	1,000	1,564	1,663	111	27
Total Bus & Res Lines	1,275	2,629	2,120	222	28
Company Used Lines	10	18	14	7	29
Total Lines Used	1,285	2,647	2,134	229	30

SERVICE DATA - END OF YEAR

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	4830	5340			1
Business					2
1 Party	1,006	91			3
2 Party	0	0			4
4 Party	0	0			5
PBX Trunks/System Trunks	147	0			6
Centrex Trunks	---CONF---	---CONF---			7
Centrex Lines	1,798	114			8
Key System Trunks	453	14			9
Mobile (utility provided service)	0	0			10
Paging (utility provided service)	40	5			11
FX-Out (Switched)					12
Pay Telephone	44	3			13
Coin-Operated Pay Telephone	15	2			14
Independent Pay Telephone Provider	50	3			15
Pay Stations - Public	0	0			16
- Semi-Public	0	0			17
- Cust. Owned	0	0			18
Other					19
Total Business Lines	3,553	232	0	0	20
Residential (Incl. Emp. Concess.)					21
1 Party	6,520	783			22
2 Party	0	0			23
4 Party	0	0			24
FX-Out (Switched)					25
Other					26
Total Residential Lines	6,520	783	0	0	27
Total Bus & Res Lines	10,073	1,015	0	0	28
Company Used Lines	164	11			29
Total Lines Used	10,237	1,026	0	0	30

SERVICE DATA - END OF YEAR (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	0370	0660	0990	1150	1
Miscellaneous					2
WATS Lines - OutWATS					3
WATS Lines - 800 Service					4
FX-In-intraLATA					5
Special Access-intraLATA					6
(equiv. access lines)	4	2	5	146	7
Special Access-interLATA					8
(equiv. access lines)	25	2	76	2,888	9
Feature Group A Lines					10
Feature Group B Trunks		34		34	11
Feature Group C Trunks		722	72	722	12
Feature Group D Trunks		712	24	712	13
TSPS - Trunks		46	5	46	14
EAS - Trunks	24	48	72	48	15
Cellular Trunks (Pub. Sw. Net.)					16
Video Distance Learning					17
- discounted (special tariff)					18
Customers					19
Business - 2 Party Customers	0			1	20
Business - 4 Party Customers	0			1	21
Residential - 2 Party Customers	1			1	22
Residential - 4 Party Customers	8			35	23
Other					24
Exchange C.O., Info. Orig./Term., & Cable					25
Wire Fac. Assets (based on physical location of plant)	1,721,923	1,057,962	2,624,536	7,198,385	26
Exchange Square Miles	74	60	72	109	27
Exchange Route Miles	253	134	203	443	28
Footnotes	E	E		E	29
					30

SERVICE DATA - END OF YEAR (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	2200	2690	3180	3700	1
Miscellaneous					2
WATS Lines - OutWATS					3
WATS Lines - 800 Service					4
FX-In-intraLATA					5
Special Access-intraLATA					6
(equiv. access lines)	48	50	103	24	7
Special Access-interLATA					8
(equiv. access lines)	27	55	28	0	9
Feature Group A Lines					10
Feature Group B Trunks					11
Feature Group C Trunks					12
Feature Group D Trunks					13
TSPS - Trunks					14
EAS - Trunks					15
Cellular Trunks (Pub. Sw. Net.)					16
Video Distance Learning					17
- discounted (special tariff)					18
Customers					19
Business - 2 Party Customers	0	0		0	20
Business - 4 Party Customers	0	0		0	21
Residential - 2 Party Customers	0	0		0	22
Residential - 4 Party Customers	0	38		0	23
Other					24
Exchange C.O., Info. Orig./Term., & Cable					25
Wire Fac. Assets (based on physical location of plant)	1,780,754	2,294,379	2,530,500	400,470	26
Exchange Square Miles	98	225	168	169	27
Exchange Route Miles	261	252	390	34	28
Footnotes		E			29
					30

SERVICE DATA - END OF YEAR (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	4830	5340			1
Miscellaneous					2
WATS Lines - OutWATS	3				3
WATS Lines - 800 Service					4
FX-In-intraLATA					5
Special Access-intraLATA (equiv. access lines)	204	2			6
Special Access-interLATA (equiv. access lines)	458	1			7
Feature Group A Lines					8
Feature Group B Trunks					9
Feature Group C Trunks	384				10
Feature Group D Trunks	120				11
TSPS - Trunks	30				12
EAS - Trunks	96	48			13
Cellular Trunks (Pub. Sw. Net.)					14
Video Distance Learning - discounted (special tariff)					15
Customers					16
Business - 2 Party Customers	1	0			17
Business - 4 Party Customers	1	0			18
Residential - 2 Party Customers	3	0			19
Residential - 4 Party Customers	40	9			20
Other					21
Exchange C.O., Info. Orig./Term., & Cable					22
Wire Fac. Assets (based on physical location of plant)	8,604,807	1,215,013			23
Exchange Square Miles	138	1,086			24
Exchange Route Miles	593	184			25
Footnotes	E	E			26

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Manufacturer Name (a)	Abbreviation (b)	
Alcatel	AL	1
ATTC	ATT	2
GTE	GTE	3
ITT	ITT	4
Lucent	ATT/LUC	5
Nippon Electric	NEC	6
Northern Telecom	NTI	7
Siemens	SI	8
Stromberg-Carlson	SC	9
VIDAR	VI	10

EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Equipment Type (a)	Abbreviation (b)	
Electromechanical	EM	1
Electronic--Analog	A	2
Electronic--Digital	D	3
Electronic--Video	V	4

MANUFACTURER ABBREVIATIONS

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Northern Telecom	NTI	7
Siemens	SI	8
Stromberg-Carlson	SC	9
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EQUIPMENT ABBREVIATIONS

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Electronic--Analog	A	2
Electronic--Digital	D	3
Electronic--Video	V	4

CENTRAL OFFICE DATA - END OF YEAR

When an exchange has more than one central office, data must be reported for each central office.

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	BEAR CREEK	BOWLER	CECIL	CLINTONVILLE	1
PSCW Exchange ID	0370	0660	0990	1150	2
Central Office Name	BEAR CREEK	BOWLER	CECIL	CLINTONVILLE	3
PSCW Central Office ID	1	1	1	1	4
Manufacturer of COE (Page 54)	NTI	NTI	NTI	NTI	5
Year COE Installed	1987	1987	1983	1987	6
Type of Equipment (Page 54)	D	D	D	D	7
(S)tandalone, (H)ost, (R)emote	R	R	S	H	8
Remote Host PSCW Exchange ID	1150	1150			9
Remote Host PSCW Central Office ID	1	1			10
COE Generic Software Release No.	NA08	NA08	403.31	NA08	11
SS7?	Yes	Yes	No	Yes	12
9-1-1?	Yes	Yes	Yes	Yes	13
Access Lines - In Use	1,074	764	1,990	5,163	14
- Equipped	1,282	842	2,248	5,521	15
- Wired	1,341	862	2,248	6,016	16
Trunks - In Use	0	24	187	1,802	17
- Equipped	0	48	240	1,920	18
- Wired	0	96	288	1,920	19
ISDN Available?	No	No	No	No	20
ISDN Lines - In Use (BRI)					21
- In Use (PRI)					22
Switched 56 Service?	No	No	No	No	23
Switched 56 lines in use					24
Digital Transmission Facilities: DS-1 - In Use	9	37	9	230	25
DS-3 - In Use	1	3	0	20	26
Advanced Data Service Available:					
Packet Switching?	No	No	No	No	27
SMDS?	No	No	No	No	28
Frame Relay?	No	No	No	No	29
ATM (Asynchronous Trans. Mode)?	No	No	No	No	30
Video Information - Service Available?	No	No	No	No	31
- In Use (# lines) ¹					32
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	24	16	0	40	33
No. of fiber strands working (LIT) in C.O.		0	0	0	34
No. of fiber strands for interoffice use	0	0	0	0	35
Miles of fiber sheath in wire center	8	10	0	20	36
Access Tandem Serving this C.O.:					
- C.O. Name	CLINTONVILLE	CLINTONVILLE	CLINTONVILLE	CLINTONVILLE	37
- PSCW C.O. ID	1150-01	1150-01	1150-01	1150-01	38
Does this C.O. do access tandem switching?	No	No	No	Yes	39
Equal Access: InterLATA (1+)?	Yes	Yes	Yes	Yes	40
Equal Access: IntraLATA (1+)?	No	No	No	No	41
Footnotes					42

¹ Teleco provided end-to-end facility.

CENTRAL OFFICE DATA - END OF YEAR

When an exchange has more than one central office, data must be reported for each central office.

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	GRESHAM	KESHENA	MARION	NEOPIT	1
PSCW Exchange ID	2200	2690	3180	3700	2
Central Office Name	GRESHAM	KESHENA	MARION	NEOPIT	3
PSCW Central Office ID	1	1	1	1	4
Manufacturer of COE (Page 54)	NTI	NTI	NTI	NTI	5
Year COE Installed	1987	1987	1987	1987	6
Type of Equipment (Page 54)	D	D	D	D	7
(S)tandalone, (H)ost, (R)emote	R	R	R	R	8
Remote Host PSCW Exchange ID	1150	1150	1150	1150	9
Remote Host PSCW Central Office ID	1	1	1	1	10
COE Generic Software Release No.	NA08	NA08	NA08	NA08	11
SS7?	Yes	Yes	Yes	Yes	12
9-1-1?	Yes	No	Yes	No	13
Access Lines - In Use	1,199	2,471	2,054	301	14
- Equipped	1,679	2,633	2,390	374	15
- Wired	1,920	2,816	3,328	696	16
Trunks - In Use	48	72	290	24	17
- Equipped	96	96	350	48	18
- Wired	96	96	640	48	19
ISDN Available?	No	No	No	No	20
ISDN Lines - In Use (BRI)					21
- In Use (PRI)					22
Switched 56 Service?	No	No	No	No	23
Switched 56 lines in use					24
Digital Transmission Facilities: DS-1 - In Use	36	58	14	5	25
DS-3 - In Use	2	8	2	1	26
Advanced Data Service Available:					
Packet Switching?	No	No	No	No	27
SMDS?	No	No	No	No	28
Frame Relay?	No	No	No	No	29
ATM (Asynchronous Trans. Mode)?	No	No	No	No	30
Video Information - Service Available?	No	No	No	No	31
- In Use (# lines) ¹					32
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	16	28	24	8	33
No. of fiber strands working (LIT) in C.O.	0	0	0	0	34
No. of fiber strands for interoffice use	0	0	0	0	35
Miles of fiber sheath in wire center	12	17	10	6	36
Access Tandem Serving this C.O.:					
- C.O. Name	CLINTONVILLE	CLINTONVILLE	CLINTONVILLE	CLINTONVILLE	37
- PSCW C.O. ID	1150-01	1150-01	1150-01	1150-01	38
Does this C.O. do access tandem switching?	No	No	No	No	39
Equal Access: InterLATA (1+)?	Yes	Yes	Yes	Yes	40
Equal Access: IntraLATA (1+)?	No	No	No	No	41
Footnotes					42

¹ Teleco provided end-to-end facility.

CENTRAL OFFICE DATA - END OF YEAR

When an exchange has more than one central office, data must be reported for each central office.

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	SHAWANO	TIGERTON			1
PSCW Exchange ID	4830	5340			2
Central Office Name	SHAWANO	TIGERTON			3
PSCW Central Office ID	1	1			4
Manufacturer of COE (Page 54)	NTI	NTI			5
Year COE Installed	1987	1987			6
Type of Equipment (Page 54)	D	D			7
(S)tandalone, (H)ost, (R)emote	R	R			8
Remote Host PSCW Exchange ID	1150	1150			9
Remote Host PSCW Central Office ID	1	1			10
COE Generic Software Release No.	NA08	NA08			11
SS7?	Yes	Yes			12
9-1-1?	Yes	Yes			13
Access Lines - In Use	9,728	967			14
- Equipped	10,862	1,022			15
- Wired	11,136	1,280			16
Trunks - In Use	908	48			17
- Equipped	960	48			18
- Wired	960	96			19
ISDN Available?	No	No			20
ISDN Lines - In Use (BRI)					21
- In Use (PRI)					22
Switched 56 Service?	No	No			23
Switched 56 lines in use					24
Digital Transmission Facilities: DS-1 - In Use	140				25
DS-3 - In Use	8				26
Advanced Data Service Available:					
Packet Switching?	No	No			27
SMDS?	No	No			28
Frame Relay?	No	No			29
ATM (Asynchronous Trans. Mode)?	No	No			30
Video Information - Service Available?	No	No			31
- In Use (# lines) ¹					32
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	32	24			33
No. of fiber strands working (LIT) in C.O.	0	0			34
No. of fiber strands for interoffice use	0	0			35
Miles of fiber sheath in wire center	23	16			36
Access Tandem Serving this C.O.:					
- C.O. Name	CLINTONVILLE	CLINTONVILLE			37
- PSCW C.O. ID	1150-01	1150-01			38
Does this C.O. do access tandem switching?	No	No			39
Equal Access: InterLATA (1+)?	Yes	Yes			40
Equal Access: IntraLATA (1+)?	No	No			41
Footnotes					42

¹ Teleco provided end-to-end facility.

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General Footnote

Response received 11/10/99

Item 1: noted

Item 2: noted

Item 3: provided (and entered into 1997 annual report, Important changes schedule).

Item 4: revised page 48 provided.

Item 5: all lines have been updated to one-party service.
ele

October 27, 1999

Mr. Todd C. Schafer, President
Frontier Communications of WI Inc.
26 West 12th Street
Clintonville, WI 54929-1525

Re: 1998 Analytical Review DWCCA-6050-ELE

Dear Mr. Schafer:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that some of the pages filed in your public 1998 annual report were out of order and were rearranged as follows:

Copy 1 of page 23 was flipped with Copy 2 of page 22

Copy 1 of page 27 was flipped with Copy 2 of page 26

Copy 2 of page 52 was flipped with Copy 1 of page 53

Copy 2 of page 53 was flipped with Copy 3 of page 52

In the future, be sure your pages are arranged in the correct order.

2. In the future, please provide the page numbers for the confidential annual report, or the text "as agreed to with the PSC" in the box entitled "Description and subject matter of documents" on the Confidentiality Request form. This was also written about in your 1997 review.

3. During our review, we noted we cannot locate a response to your 1997 analytical review letter dated September 25, 1998. One matter remains relevant: Please provide the journal entry(ies) recorded on the telcos books for the transaction concerning the deregulation of payphone assets, whether transferred below-the-line or to a separate affiliate, basis of valuation and how it compared to net book value, and the date of such journal entry(ies). If you did reply, please provide a copy of your

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

response, and we apologize for any inconvenience.

4. The originating and terminating Intrastate/InterLATA Feature Group D access usage amounts are not provided on page 48, column (c), rows 7 and 8. No footnote is provided as to the reason(s) for not furnishing this information. Please submit the above access usage data or provide the reason(s) as to why it is not available and outline the actions taken by the company to obtain such information as a footnote. Staff also noted you report amounts in Interstate/IntraLATA, column (e) which appears to be in error. Please check this information for its correctness and provide any amendments as needed.

5. During our review of the Service Data schedule on page 50, we noted that you report the utility has a number of four-party residential lines. The Commission has expressed on several occasions that the multi-party services are to be phased out completely and replaced with one-party services. In view of this, please inform us of future company plans related to upgrading of multi-party services to one-party services. This information will be useful to the Commission in filing its bi-annual report to the legislature. Please note that one-party service is in the definition of essential telecommunications services in Wis. Admin. Code § PSC 160.03(2). This was written about in 1997 and will be reviewed again in your 1999 annual report. Please note that this information is filed confidentially.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond with

Schedule Footnotes

Central Office Lookup Table Footnote. Page 0

Cover Page Footnote. Page 1

Net Deferred Operating Income Taxes (Acct. 1350, 1410, 1437, 4100, 4340, 4341 & 4361)
Footnote. Page 30

Note: Variance explanation not required for account 7250

Access Usage Footnote. Page 48

changes provided by utility response to 1998 review, see CR#19587. ele

Schedule Line Footnotes

A) Transfer account balance from Cecil exchange

B) Correct prior period error

C) Payphone Deregulation

D) Cecil exchange merged 1/1/98

E) Party lines eliminated per AFOR.

F) Account 7250 activity not required